

Schedule P (540NR) – Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "SCHbbbPbNRbbPG01b(9n)b(7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
0010	Part I – Alternative Minimum Taxable Income (AMTI) Itemized/Standard Deduction	1	N	12		
0020	Medical And Dental Expenses	2	N	12		
0030	Personal And Real Property Taxes	3	N	12		
0040	Home Mortgage Interest	4	N	12		
0050	Misc. Itemized Deductions	5	N	12		
0060	Refund Personal/Real Property Taxes	6	N	12		
0070	Investment Interest Expense	7	N	12		
0080	Post-1986 Depreciation	8	N	12		
0090	Adjusted Gain Or Loss	9	N	12		
0100	Incentive Stock Options	10	N	12		
0110	Passive Activities	11	N	12		
0120	Beneficiaries Of Estates Or Trusts	12	N	12		
0130	Appreciated Contributions	13a	N	12		
0140	Circulation Expenditures	13b	N	12		
0150	Depletion	13c	N	12		
0160	Depreciation (Pre-1987)	13d	N	12		
0170	Installment Sales	13e	N	12		
0180	Intangible Drilling Costs	13f	N	12		

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0190	Long Term Contracts	13g	N	12		
0200	Loss Limitations	13h	N	12		
0210	Mining Costs	13i	N	12		
0215	Patron's Adjustment	13j	N	12		
0220	Pollution Control Facilities	13k	N	12		
0225	Qualified Small Business Stock	13l	N	12		
0230	Research And Experimental	13m	N	12		
0240	Tax Shelter Farm Activities	13n	N	12		
0250	Related Adjustments	13o	N	12		
0260	Other Total	13	N	12		
0270	Total Adjustments And Preferences	14	N	12		
0280	Taxable Income	15	N	12		
0290	NOL Deduction From Sch. CA, (540NR)	16	N	12		
0295	AMTI Exclusion	17	N	12		
0300	Itemized Deductions	18	N	12		
0310	Combine Lines 14 Through 18	19	N	12		
0320	AMT NOL Deduction	20	N	12		
0330	Alternative Minimum Taxable Income	21	N	12		
	Part II – Alternative Minimum Tax (AMT)					
0340	Child Exemption Worksheet Literal	22	A	1	"C" or blank	
0350	Exemption Amount	22	N	12		
0360	Line 21 Minus Line 22	23	N	12		

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0370	Multiply Line 23 By 7.0% (.07)	24	N	12		
0383	CA Adjusted Gross Income	25	N	12		
0384	NOL Deduction	26	N	12		
0385	AMTI Exclusion	27	N	12		
0386	Combine Line 25 through 27	28	N	12		
0387	Investment Interest Expense	29a	N	12		
0388	Post-1986 Depreciation	29b	N	12		
0389	Adjusted Gain Or Loss	29c	N	12		
0390	Incentive Stock Options	29d	N	12		
0391	Passive Activities	29e	N	12		
0392	Beneficiaries Of Estates/Trusts	29f	N	12		
0393	Circulation Expenditures	29g	N	12		
0394	Depletion	29h	N	12		
0395	Depreciation (Pre-1987)	29i	N	12		
0396	Installment Sales	29j	N	12		
0397	Intangible Drilling Costs	29k	N	12		
0398	Long-Term Contracts	29l	N	12		
0399	Loss Limitations	29m	N	12		
0400	Mining Costs	29n	N	12		
0401	Patron's Adjustment	29o	N	12		
0402	Pollution Control	29p	N	12		
0403	Qualified Small Business Stock	29q	N	12		
0404	Research And Experimental	29r	N	12		
0405	Tax Shelter Farm Activities	29s	N	12		
0406	Related Adjustments	29t	N	12		
0407	Add Line A Through Line T	29	N	12		

Schedule P (540NR), Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0408	Combine Line 28 and 29	30	N	12		
0409	CA AMT NOL	31	N	12		
0410	AMT CA Adjusted Gross Income	32	N	12		
0411	Amount from Schedule CA (540NR) Line 41	33	N	12		
0412	Medical and Dental Expense	34a	N	12		
0413	Personal and Real Property Taxes	34b	N	12		
0414	Interest on Home Mortgage	34c	N	12		
0415	Miscellaneous Itemized Deductions	34d	N	12		
0416	Investment Interest Expense Adjustment	34e	N	12		
0417	Combine Line a through Line e	34	N	12		
0418	Total AMT Itemized Deductions	35	N	12		
0419	Alternative Minimum Taxable Income	36	N	12		
0420	Total AMT Adj Gross Income	37	N	12		
0421	Divide Line 32 by Line 37	38	N	5	Ratio	
0422	Prorated AMT	39	N	12		
0423	California AMTI	40	N	12		
0424	Total TMT	41	N	12		
0425	California AMT Rate	42	N	5	Ratio	
0426	California Tentative Minimum Tax	43	N	12		
0427	Regular Tax	44	N	12		
0428	Alternative Minimum Tax	45	N	12		
	Record Terminus Character			1	Value "#"	

Schedule P (540NR), Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "SCHbbbPbNRbb(PG02b(9n)b(7n)" 7n=Schedule Occurrence Number; 9n=Taxpayer	
	Part III – Credits That Reduce Tax					
0430	Amt From Form 540NR, Line 27	1	N	12		
0440	Tentative Minimum Tax	2	N	12		
	Section A – Credits That Reduce Excess Tax					
0450	Excess Tax	3(c)	N	12		
	A1 – Credits That Reduce Excess Tax And Have No Carryover Provisions					
0590	(Code 162) Prison Inmate – Credit Amount	4(a)	N	12		11/16
0600	Credit Used This Year	4(b)	N	12		11/16
0610	Tax Balance	4(c)	N	12		11/16
0690	(Code 169) EZ Employee – Credit Amount	5(a)	N	12		11/16
0700	Credit Used This Year	5(b)	N	12		11/16
0702	Tax Balance	5(c)	N	12		11/16

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
*0720	A2 – Credits That Reduce Excess Tax And Have Carryover Provisions Code	6	AN	6	Valid entries “160”, “161”, “171”, “174”, “175”, “178”, “179”, “182”, “184”, “186”, “188”, “189”, “190”, “191”, “192”, “193”, “194”, “198”, “200”, “203”, “204”, “205”, “206”, “207”, “209”, “211”, “217”, or “STMbnn”	11/16
+0730	Credit Name	6	AN	12	Must be valid Acronym Name. Allowable special character is slash (/)	11/16
+0740	Credit Amount	6(a)	N	12	Entry or total amount if more than four credits	11/16
+0750	Credit Used This Year	6(b)	N	12	Entry or total amount if more than four credits	11/16
+0760	Tax Balance	6(c)	N	12	Entry or total amount if more than four credits	11/16
+0770	Credit Carryover	6(d)	N	12	Entry or total amount if more than four credits	11/16
0780	Code	7	N	3	Valid entries “160”, “161”, “171”, “174”, “175”, “178”, “179”, “182”, “184”, “186”, “188”, “189”, “190”, “191”, “192”, “193”, “194”, “198”, “200”, “203”, “204”, “205”, “206”, “207”, “209”, “211”, “217”	11/16
0790	Credit Name	7	AN	12	Must be valid Acronym Name. Allowable special character is slash (/)	11/16
0800	Credit Amount	7(a)	N	12		11/16
0810	Credit Used This Year	7(b)	N	12		11/16
0820	Tax Balance	7(c)	N	12		11/16
0830	Credit Carryover	7(d)	N	12		11/16
0840	Code	8	N	3	Valid entries “160”, “161”, “171”, “174”, “175”, “178”, “179”, “182”, “184”, “186”, “188”, “189”, “190”, “191”, “192”, “193”, “194”, “198”, “200”, “203”, “204”, “205”, “206”, “207”, “209”, “211”, “217”	11/16
0850	Credit Name	8	AN	12	Must be valid Acronym Name. Allowable special character is slash (/)	11/16
0860	Credit Amount	8(a)	N	12		11/16
0870	Credit Used This Year	8(b)	N	12		11/16
0880	Tax Balance	8(c)	N	12		11/16
0890	Credit Carryover	8(d)	N	12		11/16

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0900	Code	9	N	3	Valid entries "160", "161", "171", "174", "175", "178", "179", "182", "184", "186", "188", "189", "190", "191", "192", "193", "194", "198", "200", "203", "204", "205", "206", "207", "209", "211", "217"	11/16
0910	Credit Name	9	AN	12	Must be valid Acronym Name. Allowable special character is slash (/)	11/16
0920	Credit Amount	9(a)	N	12		11/16
0930	Credit Used This Year	9(b)	N	12		11/16
0940	Tax Balance	9(c)	N	12		11/16
0950	Credit Carryover	9(d)	N	12		11/16
0960	(Code 188) Credit For Prior Year AMT – Credit Amount	10(a)	N	12		11/16
0970	Credit Used This Year	10(b)	N	12		11/16
0980	Tax Balance	10(c)	N	12		11/16
0990	Credit Carryover	10(d)	N	12		11/16
1600	Section B – Credits That May Reduce Tax Below TMT Tax Balance	11(c)	N	12		11/16
1601	B1 – Credits That Reduce Net Tax And Have No Carryover Provisions (Code 170) Joint Custody Head of Household – Credit from 540NR	12	N	12		11/16
1603	Ratio	12	N	5		11/16
1605	Credit Amount	12(a)	N	12		11/16
1610	Credit Used this Year	12(b)	N	12		11/16
1615	Tax Balance	12(c)	N	12		11/16
1617	(Code 173) Dependent Parent – Credit from 540NR	13	N	12		11/16
1619	Ratio	13	N	5		11/16
1621	Credit Amount	13(a)	N	12		11/16
1625	Credit Used this Year	13(b)	N	12		11/16
1631	Tax Balance	13(c)	N	12		11/16

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
1632	(Code 163) Senior Head of Household – Credit from 540NR	14	N	12		11/16
1633	Ratio	14	N	5		11/16
1635	Credit Amount	14(a)	N	12		11/16
1641	Credit Used this Year	14(b)	N	12		11/16
1645	Tax Balance	14(c)	N	12		11/16
1661	Nonrefundable Renter's Credit – Credit Amount	15(a)	N	12		11/16
1662	Credit Used This Year	15(b)	N	12		11/16
1663	Tax Balance	15(c)	N	12		11/16
1665	(Code 212) Teacher Retention Credit – Credit Amount	16(a)	N	12	Not Used – Suspended for 2005	11/16
1666	Credit Used This Year	16(b)	N	12	Not Used – Suspended for 2005	11/16
1667	Tax Balance	16(c)	N	12	Not Used – Suspended for 2005	11/16
*1670	B2 – Credits That Reduce Net Tax And Have Carryover Provisions Code	17	AN	6	Valid entries “159”, “172”, “176”, “180”, “181”, “183”, “185”, “196”, “197”, “199”, “210”, “213” or “STMbnn”	11/16
+1680	Credit Name	17	AN	12	Must be valid Acronym Name. Allowable special character is slash (/)	11/16
+1690	Credit Amount	17(a)	N	12	Entry or total amount if more than four credits	11/16
+1700	Credit Used This Year	17(b)	N	12	Entry or total amount if more than four credits	11/16
+1710	Tax Balance	17(c)	N	12	Entry or total amount if more than four credits	11/16
+1720	Credit Carryover	17(d)	N	12	Entry or total amount if more than four credits	11/16
1730	Code	18	N	3	Valid entries “159”, “172”, “176”, “180”, “181”, “183”, “185”, “196”, “197”, “199”, “210”, or “213”	11/16
1740	Credit Name	18	AN	12	Must be valid Acronym Name. Allowable special character is slash (/)	11/16

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
1750	Credit Amount	18(a)	N	12		11/16
1760	Credit Used This Year	18(b)	N	12		11/16
1770	Tax Balance	18(c)	N	12		11/16
1780	Credit Carryover	18(d)	N	12		11/16
1790	Code	19	N	3	Valid entries "159", "172", "176", "180", "181", "183", "185", "196", "197", "199", "210", or "213"	11/16
1800	Credit Name	19	AN	12	Must be valid Acronym Name. Allowable special character is slash (/)	11/16
1810	Credit Amount	19(a)	N	12		11/16
1820	Credit Used This Year	19(b)	N	12		11/16
1830	Tax Balance	19(c)	N	12		11/16
1840	Credit Carryover	19(d)	N	12		11/16
1850	Code	20	N	3	Valid entries "159", "172", "176", "180", "181", "183", "185", "196", "197", "199", "210", or "213"	11/16
1860	Credit Name	20	AN	12	Must be valid Acronym Name, Allowable special character is slash (/)	11/16
1870	Credit Amount	20(a)	N	12		11/16
1890	Credit Used This Year	20(b)	N	12		11/16
1900	Tax Balance	20(c)	N	12		11/16
1910	Credit Carryover	20(d)	N	12		11/16
	B3 – Other State Tax Credit					11/16
2030	(Code 187) Other State Tax Credit – Credit Amount	21(a)	N	12		
2040	Credit Used This Year	21(b)	N	12		11/16
2050	Tax Balance	21(c)	N	12		11/16

Schedule P (540NR), Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Section C – Credits That May Reduce AMT					11/16
2060	AMT – Tax Balance	22(c)	N	12		
2070	(Code 180) Solar Energy Carryover From Section B2 Credit Amount	23(a)	N	12		11/16
2080	Credit Used This Year	23(b)	N	12		11/16
2090	Tax Balance	23(c)	N	12		11/16
2100	Credit Carryover	23(d)	N	12		11/16
2110	(Code 181) Commercial Solar Carryover From Section B2 Credit Amount	24(a)	N	12		11/16
2120	Credit Used This Year	24(b)	N	12		11/16
2130	Tax Balance	24(c)	N	12		11/16
2140	Credit Carryover	24(d)	N	12		11/16
2150	Adjusted AMT	25(c)	N	12		11/16
	Record Terminus Character			1	Value “#”	

[Deleted Fields 0550, 0560, 0570](#)